



Our Docket No: 42P11759

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re Application of:

Huffman

Application No: 09/939,347

Filed: August 24, 2001

For: A Method for Determining the End  
of Transmission in a Software Radio )  
Having Multiple Processors )

Examiner: Emdadi, Kamran

Art Unit: 2667

AMENDMENT

Mail Stop: Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed July 18, 2006, applicant respectfully requests the Examiner to enter the following amendments and to consider the following remarks.

FIRST CLASS CERTIFICATE OF MAILING

I hereby certify that I am causing the above-referenced correspondence to be deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and that this paper or fee has been addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

August 2, 2006

Date of Deposit

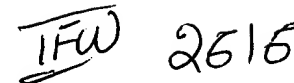
Leah Schwenke

Name of Person Mailing Correspondence

Signature

8/2/06

Date



*Patent fees are subject to annual revision.*

Application Number	09/939,347
Filing Date	August 24, 2001
First Named Inventor	Amber D. Huffman
Examiner Name	Ly, Anh Vu H.
Art Unit	2616
Attorney Docket No.	42390P11759

☐ Applicant claims small entity status. See 37 CFR 1.27.

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b>	<b>0.00</b>
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**METHOD OF PAYMENT** *(check all that apply)*

☐ Check   ☐ Credit card   ☐ Money Order   ☐ None   ☐ Other (please identify): \_\_\_\_\_

☒ Deposit Account Deposit Account Number: 02-2666 Deposit Account Name: Blakely, Sokoloff, Taylor & Zafman LLP

For the above-identified deposit account, the Director is hereby authorized to: (check all that apply)

☒ Charge fee(s) indicated below

☐ Charge fee(s) indicated below, except for the filing fee☒ Charge any additional fee(s) or underpayment of fee(s)☒ Credit any overpayments

under 37 CFR §§ 1.16, 1.17, 1.18 and 1.20.

### FEE CALCULATION

## 1. EXTRA CLAIM FEES

1. EXTRA CLAIM FEES		Extra Claims	Fee from below	Fee Paid
Total Claims	18	20*	0	50.00 = \$0.00
Independent Claims	4	4*	0	200.00 = \$0.00
Multiple Dependent				

### Multiple Dependent

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use <b>FIFO (First In, First Out)</b> for inventory valuation, which is required by GAAP. Small entities may use <b>LIFO (Last In, First Out)</b> for tax purposes, which is not required by GAAP.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use <b>LIFO (Last In, First Out)</b> for tax purposes, which is not required by GAAP.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation, which is required by GAAP. Small entities may use <b>straight-line depreciation</b> for tax purposes, which is not required by GAAP.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use <b>straight-line depreciation</b> for tax purposes, which is not required by GAAP.</p>
<p>4. <b>Lease Accounting</b></p> <p>Large entities use <b>ASC 842 (Leases)</b> for lease accounting, which is required by GAAP. Small entities may use <b>ASC 840 (Leases)</b> for tax purposes, which is not required by GAAP.</p>	<p>4. <b>Lease Accounting</b></p> <p>Small entities may use <b>ASC 840 (Leases)</b> for tax purposes, which is not required by GAAP.</p>
<p>5. <b>Goodwill Impairment</b></p> <p>Large entities use <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing, which is required by GAAP. Small entities may use <b>ASC 350 (Intangible Assets)</b> for tax purposes, which is not required by GAAP.</p>	<p>5. <b>Goodwill Impairment</b></p> <p>Small entities may use <b>ASC 350 (Intangible Assets)</b> for tax purposes, which is not required by GAAP.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	50	2202	25	Claims in excess of 20
1201	200	2201	100	Independent claims in excess of 3
1203	360	2203	180	Multiple Dependent claim, if not paid
1204	790	2204	395	**Reissue independent claims over original patent
1205	300	2205	150	**Reissue claims in excess of 20 and over original patent

**\*\*or number previously paid, if greater. For Reissues, see below**

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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## 2. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Revenue is recognized when it is earned and realizable, regardless of when cash is received. This typically involves the use of accrual accounting and the recognition of revenue over time as services are performed or goods are delivered.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Revenue is recognized when cash is received, regardless of when the revenue was earned. This is known as the cash basis of accounting.</p>
<p>2. <b>Expense Recognition</b></p> <p>Expenses are recognized when they are incurred, regardless of when cash is paid. This typically involves the use of accrual accounting and the recognition of expenses over time as they are incurred.</p>	<p>2. <b>Expense Recognition</b></p> <p>Expenses are recognized when cash is paid, regardless of when the expense was incurred. This is known as the cash basis of accounting.</p>
<p>3. <b>Asset Recognition</b></p> <p>Assets are recognized when they are acquired and have a measurable value. This typically involves the use of accrual accounting and the recognition of assets over time as they are acquired.</p>	<p>3. <b>Asset Recognition</b></p> <p>Assets are recognized when cash is paid, regardless of when the asset was acquired. This is known as the cash basis of accounting.</p>
<p>4. <b>Liability Recognition</b></p> <p>Liabilities are recognized when they are incurred and have a measurable value. This typically involves the use of accrual accounting and the recognition of liabilities over time as they are incurred.</p>	<p>4. <b>Liability Recognition</b></p> <p>Liabilities are recognized when cash is paid, regardless of when the liability was incurred. This is known as the cash basis of accounting.</p>
<p>5. <b>Equity Recognition</b></p> <p>Equity is recognized when it is contributed by the owner and has a measurable value. This typically involves the use of accrual accounting and the recognition of equity over time as it is contributed.</p>	<p>5. <b>Equity Recognition</b></p> <p>Equity is recognized when cash is paid, regardless of when the equity was contributed. This is known as the cash basis of accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1051	130	2051	65	Surcharge - late filing fee or oath
1052	50	2052	25	Surcharge - late provisional filing fee or cover sheet.
2053	130	2053	130	Non-English specification
1251	120	2251	60	Extension for reply within first month
1252	450	2252	225	Extension for reply within second month
1253	1,020	2253	510	Extension for reply within third month
1254	1,590	2254	795	Extension for reply within fourth month
1255	2,160	2255	1,080	Extension for reply within fifth month
1401	500	2401	250	Notice of Appeal
1402	500	2402	250	Filing a brief in support of an appeal
1403	1,000	2403	500	Request for oral hearing
1451	1,510	2451	1,510	Petition to institute a public use proceeding
1460	130	2460	130	Petitions to the Commissioner
1807	50	1807	50	Processing fee under 37 CFR § 1.17(q)
1806	180	1806	180	Submission of Information Disclosure Stmt
1809	790	1809	395	Filing a submission after final rejection (37 CFR § 1.129(a))
1810	790	2810	395	For each additional invention to be examined (37 CFR § 1.129(b))

Other fee (specify)

SUBTOTAL (1)

(\$)

**Fee Paid**

SUBMITTED BY

Name (Print/Type) **Mark L. Watson**

**Registration No.**  
(Attorney/Agent)

**46,322**

**Telephone**

(303) 740-1980

**Signature**

Date \_\_\_\_\_

08/02/06